

January, 2015



99

Due 02/02/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

. 00

Name/Title

Telephone

PAYMENT MUST ACCOMPANY RETURN

*Must be signed by President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.



Make check payable to:
Treasurer, State of Maine
Mail To : Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065

INSTRUCTIONS

Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year.

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Line 1c. Aircraft Physical Damage	Actual
Line 1d. Auto – Private	1.91%
Line 1e. Auto – Commercial	6.93%
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Line 1g. Homeowners Multiple Peril	39.99%
Line 1h. Commercial Multiple Peril	44.59%
Line 1i. All Other Fire Related	100%

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Interest & Penalty. For calendar year 2015, the interest rate is **7%**, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due.

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FORM INS-5

Estimated payments for the 2015 fire investigation and prevention tax must be reconciled on the 2015 Maine Form INS-5 due March 16, 2016. Any final amount due must be paid with the return.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

February, 2015



99

Due 03/02/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

. 00

Name/Title

Telephone

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March, 2015



99

Due 03/31/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

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Name/Title

Telephone

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April, 2015



99

Due 04/30/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

.00

Name/Title

Telephone

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May, 2015



99

Due 06/01/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment
(see instructions below)

. 00

Name/Title

Telephone

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PAYMENT MUST ACCOMPANY RETURN



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Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

June, 2015



99

Due 06/30/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

. 00

Name/Title

Telephone

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July, 2015



99

Due 07/31/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment
(see instructions below)

. 00

Name/Title

Telephone

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August, 2015



99

Due 08/31/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment
(see instructions below)

. 00

Name/Title

Telephone

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PAYMENT MUST ACCOMPANY RETURN



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September, 2015



99

Due 09/30/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

. 00

Name/Title

Telephone

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October, 2015



99

Due 11/02/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

. 00

Name/Title

Telephone

PAYMENT MUST ACCOMPANY RETURN

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November, 2015



99

Due 11/30/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

. 00

Name/Title

Telephone

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Line 1c. Aircraft Physical Damage	Actual
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Line 1e. Auto – Commercial	6.93%
Line 1f. Farmowners Multiple Peril	47.56%
Line 1g. Homeowners Multiple Peril	39.99%
Line 1h. Commercial Multiple Peril	44.59%
Line 1i. All Other Fire Related	100%

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically.
See MRS Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

Interest & Penalty. For calendar year 2015, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due.

The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

FORM INS-5

Estimated payments for the 2015 fire investigation and prevention tax must be reconciled on the 2015 Maine Form INS-5 due March 16, 2016. Any final amount due must be paid with the return.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

December, 2015



99

Due 12/31/2015

1231000

Company

MRS Fire Tax Account Number

Address

*Signature

Estimated Payment

(see instructions below)

. 00

Name/Title

Telephone

PAYMENT MUST ACCOMPANY RETURN

*Must be signed by President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.



Make check payable to:
Treasurer, State of Maine
Mail To : Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065

INSTRUCTIONS

Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year.

25 M.R.S. § 2399 requires the Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The first determination was made in October 2013 and applies to tax periods beginning on or after January 1, 2014. **Insurance companies and associations must calculate their estimated tax payment on the basis of the updated allocation rates. Companies and associations will no longer be able to calculate the tax on the basis of alternate ratios.** The new allocation rates appear in Column E of Form INS-5 as follows:

Line 1a. Fire	100%
Line 1b. Inland Marine	21.24%
Line 1c. Aircraft Physical Damage	Actual
Line 1d. Auto – Private	1.91%
Line 1e. Auto – Commercial	6.93%
Line 1f. Farmowners Multiple Peril	47.56%
Line 1g. Homeowners Multiple Peril	39.99%
Line 1h. Commercial Multiple Peril	44.59%
Line 1i. All Other Fire Related	100%

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

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FORM INS-5

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